

IN THE UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF ARKANSAS
FAYETTEVILLE DIVISION

UNITED STATES OF AMERICA

PLAINTIFF

v.

Civil No. 06-5146

ALVIN A. TOLBERT,
ROBERTA SUE TOLBERT,
A & R EQUITY HOLDINGS

DEFENDANTS

O R D E R

On September 14, 2007, the Court granted the United States' **Motion for Summary Judgment** to reduce its tax assessments against Alvin Tolbert to judgment and to foreclose its tax liens against the property at issue in this action. (Docs. 20, 43, 44.) Currently before the Court is Tolbert's pro se "**Motion Pursuant to Rule 52 and 59 or Other Proper Authority for Findings of Fact, Conclusions of Law, and Reversal of the Summary Judgment**" (Doc. 46). As the United States points out in its **Response** (Doc. 48), the Court has previously addressed, and rejected, the arguments raised by Tolbert in the current motion. (Docs. 19, 30, 43.) Accordingly, Tolbert's current motion is **DENIED**.

IT IS SO ORDERED this 28th day of September, 2007.

/s/ Jimm Larry Hendren
JIMM LARRY HENDREN
UNITED STATES DISTRICT JUDGE